



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0948-37679832

**54 Wheatland County**

**0948 Judith Gap Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Rose Mary Mitchell **Phone #:** (406) 473-2211

(Signature)

(Date)

**Chair, Board of Trustees:** Jeffrey Miller

(Signature)

(Date)

**County Superintendant** Susan Beley

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A152108	84.358A
100	Public Lands Grant	STATE		
316	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,799.83	22,252.96	51,058.28	8,112.19
02	Taxes Receivable - Real and Personal (120-149)	1,402.34	225.58	105.72	
03	Taxes Receivable - Protested (150-159)	2,828.43	448.95	225.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,942.83	934.99	314.47	30.85
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	26,973.43	23,862.48	51,704.28	8,143.04
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,230.77	674.53	331.53	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,959.00	12,615.00	17,182.50	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,783.66	10,572.95	34,190.25	8,143.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,742.66	23,187.95	51,372.75	8,143.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,973.43	23,862.48	51,704.28	8,143.04

# Trustees' Financial Summary

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**0948 Judith Gap Elem**

## Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)		12,362.11	19,196.11	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)		2,300.76		
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		14,662.87	19,196.11	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		14,662.87	19,196.11	
52 TOTAL FUND BALANCE/EQUITY		14,662.87	19,196.11	
53 TOTAL LIABILITIES AND FUND BALANCE		14,662.87	19,196.11	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,939.92	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,939.92	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,939.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,939.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,939.92	

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,879.87			
02	Taxes Receivable - Real and Personal (120-149)	31.16			
03	Taxes Receivable - Protested (150-159)	65.39			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	91.03			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,067.45			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	96.55			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,970.90			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,970.90			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,067.45			

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)		21,001.31		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		21,001.31		
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		21,001.31		
52 TOTAL FUND BALANCE/EQUITY		21,001.31		
53 TOTAL LIABILITIES AND FUND BALANCE		21,001.31		

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,574.10	93,603.49		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,574.10	93,603.49		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	17,574.10	93,603.49		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	17,574.10	93,603.49		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,574.10	93,603.49		



# Trustees' Financial Summary

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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	202,025.13	212,875.00
1112	District Levy - Personal Property	4,687.26	1,479.15
1114	District Levy - Pers Prop/Mobile Homes	147.77	367.31
1190	Penalties and Interest on Taxes	883.25	188.32
1510	Interest Earnings	77.49	62.51
1900	Other Revenue from Local Sources	3,391.13	1,690.96
3110	Direct State Aid	99,977.58	114,469.33
3111	Quality Educator	20,685.60	16,993.87
3112	At Risk Student	711.18	639.89
3113	Indian Education For All	387.60	396.72
3114	American Indian Achievement Gap	200.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	2,740.50	10,191.96
3116	Data For Achievement	285.00	380.00
3118	Natural Resource Development	712.45	1,285.10
3444	State School Block Grant	18,944.40	18,944.40
3446	SB96 Block Grant Reimbursement	1,981.63	0.00
5200	Sale or Compensation for Loss of Assets	0.00	400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>357,837.97</b>	<b>380,364.52</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	149,465.21	166,789.74
			2XX Personal Services - Employee Benefits	40,365.79	52,823.00
			3XX Purchased Professional and Technical Services	178.96	386.42
			4XX Purchased Property Services	337.59	200.56
			5XX Other Purchased Services	382.22	0.00
			6XX Supplies and Materials	8,506.27	3,003.18
		21XX	Support Services - Students		
			5XX Other Purchased Services	125.00	0.00
			6XX Supplies and Materials	67.51	56.22
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	786.04	1,079.16
			6XX Supplies and Materials	155.60	0.00
		222X	Educational Media Services		
			6XX Supplies and Materials	19.78	54.23

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	29,911.50	39,121.90
		2XX	Personal Services - Employee Benefits	11,872.25	6,244.90
		3XX	Purchased Professional and Technical Services	1,796.90	1,688.20
		5XX	Other Purchased Services	5,918.16	6,223.80
		6XX	Supplies and Materials	1,271.24	623.55
		810	Dues and Fees	2,202.36	871.00
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	22,666.33	21,922.78
		2XX	Personal Services - Employee Benefits	4,394.74	4,935.09
		3XX	Purchased Professional and Technical Services	4,675.00	7,055.23
		5XX	Other Purchased Services	4,240.13	3,326.24
		6XX	Supplies and Materials	2,926.99	3,290.61
		810	Dues and Fees	75.00	75.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	10,426.41	10,992.83
		2XX	Personal Services - Employee Benefits	2,928.25	3,091.49
		3XX	Purchased Professional and Technical Services	16,317.79	2,496.75
		4XX	Purchased Property Services	13,609.61	8,469.22
		6XX	Supplies and Materials	7,342.43	3,408.49
		<b>27XX Student Transportation Services</b>			
		1XX	Personal Services - Salaries	434.53	972.57
		2XX	Personal Services - Employee Benefits	29.86	61.31
		4XX	Purchased Property Services	619.13	421.52
		7XX	Property and Equipment Acquisition	0.00	4,959.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	4,461.91	3,079.05
		2XX	Personal Services - Employee Benefits	1,007.23	3,511.79
		5XX	Other Purchased Services	39.78	0.00
		6XX	Supplies and Materials	1,633.78	360.16
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		920	Resources Transferred to Other School Districts or Cooperatives	3,461.21	8,551.38
	<b>316 Data For Achievement</b>				
		<b>23XX Support Services - General Administration</b>			
		3XX	Purchased Professional and Technical Services	0.00	315.00
		6XX	Supplies and Materials	290.00	0.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
		6XX	Supplies and Materials	0.00	28.05
		<b>221X Improvement of Instruction Services</b>			
		5XX	Other Purchased Services	225.00	0.00





# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
			6XX Supplies and Materials	143.70	0.00
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	742.00	851.60
			2XX Personal Services - Employee Benefits	4.41	4.98
			6XX Supplies and Materials	5.23	94.19
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
			6XX Supplies and Materials	44.15	0.00
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	825.00	841.50
			2XX Personal Services - Employee Benefits	4.77	4.92
			5XX Other Purchased Services	661.98	44.64
			6XX Supplies and Materials	689.04	1,049.90
	910		Food Services		
		31XX	Food Services		
			1XX Personal Services - Salaries	8,382.24	9,282.01
			2XX Personal Services - Employee Benefits	682.71	816.38
	999		Undistributed		
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	3,000.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	1,096.98	1,160.49
	910		Budget Amendment		
		1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	9,730.21
			2XX Personal Services - Employee Benefits	0.00	1,966.20
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	6,980.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				368,449.70	406,316.77



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	50,853.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	380,364.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	406,316.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      4,959.00      Less Last Year                      7,117.22      (4b)	-2,158.22	
	-2,158.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,742.66	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	29,597.63	34,223.99
	1112 District Levy - Personal Property	708.46	254.42
	1114 District Levy - Pers Prop/Mobile Homes	22.89	55.27
	1190 Penalties and Interest on Taxes	122.79	29.17
	1510 Interest Earnings	9.15	27.23
	1900 Other Revenue from Local Sources	24.60	0.00
	2220 County On-Schedule Trans Reimb	13,257.66	9,406.36
	3210 State On-Schedule Trans Reimb	13,611.22	12,555.21
	3444 State School Block Grant	1,817.88	1,817.88
	3445 State Combined Fund School Block Grant	357.59	357.59
	3446 SB96 Block Grant Reimbursement	325.51	0.00
	3447 SB96 Combined Block Grant Reimbursement	187.78	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>60,043.16</b>	<b>58,727.12</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	520.20	687.60
			2XX	Personal Services - Employee Benefits	3.11	3.34
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	501.66	486.25
			2XX	Personal Services - Employee Benefits	3.11	2.37
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5,180.25	5,249.92
			2XX	Personal Services - Employee Benefits	275.95	296.52
			4XX	Purchased Property Services	0.00	90.22
			5XX	Other Purchased Services	41,236.64	42,278.24
			6XX	Supplies and Materials	2,739.84	2,136.27
			7XX	Property and Equipment Acquisition	0.00	12,615.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,460.76	63,845.73	



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					15,691.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,727.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,845.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	12,615.00	Less Last Year	0.00	(4b)	12,615.00	
					12,615.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,187.95	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	17,110.89	16,960.46
	1112 District Levy - Personal Property	282.74	93.28
	1114 District Levy - Pers Prop/Mobile Homes	9.86	29.18
	1190 Penalties and Interest on Taxes	9.07	14.83
	1510 Interest Earnings	3.27	46.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>17,415.83</b>	<b>17,143.87</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	17,182.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>17,182.50</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	34,228.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,143.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,182.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      17,182.50      Less Last Year                      0.00      (4b)	17,182.50	
	17,182.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,372.75	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.86	8.32
	1621 Lunch Sales	6,416.06	8,498.35
	1632 Daily Adult Sales	7,563.55	8,433.83
	1900 Other Revenue from Local Sources	392.50	237.54
	3220 State Food Services Match	53.72	30.85
	4550 Federal Child Nutrition	8,088.49	10,870.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>22,516.18</b>	<b>28,079.18</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	1,592.32	0.00
			2XX Personal Services - Employee Benefits	165.69	0.00
			3XX Purchased Professional and Technical Services	271.97	274.81
			4XX Purchased Property Services	160.00	837.51
			5XX Other Purchased Services	193.54	440.88
			6XX Supplies and Materials	17,785.07	23,281.42
			810 Dues and Fees	37.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>20,206.09</b>	<b>24,834.62</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	4,898.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,079.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,834.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,143.04	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.16	29.77
	2240 County Retirement Distribution	41,781.80	48,145.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>41,793.96</u>	<u>48,174.92</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	23,699.67	28,421.46
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	4,982.18	6,126.74
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	3,483.63	3,478.49
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	1,558.17	1,640.36
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	460.84	510.87
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	619.68	1,656.46
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	121.22	140.37
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	135.31	139.35
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	1,551.06	1,460.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>36,611.76</u>	<u>43,574.77</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					10,062.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,174.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,574.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,662.87	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,560.00
100	Public Lands Grant	
	1920 Contributions/Donations from Private Sources	500.00
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	14,985.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29,045.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		4,690.56
			6XX Supplies and Materials		8,325.48
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		491.58
			6XX Supplies and Materials		33.74
			810 Dues and Fees		32.00
			003 Subtotal		13,573.36
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		10,979.62
			2XX Personal Services - Employee Benefits		4,004.78
			316 Subtotal		14,984.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					28,557.76



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					18,708.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,045.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,557.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,196.11	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,560.00	13,573.36	-13.36
100 Public Lands Grant	500.00	0.00	500.00
316 Title I, Part A, Improving Basic Programs	14,985.00	14,984.40	0.60
<b>Total</b>	<b>29,045.00</b>	<b>28,557.76</b>	<b>487.24</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.86	10.44
	1900 Other Revenue from Local Sources	45.00	0.00
	1910 Rentals	3,985.25	5,760.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,036.11</b>	<b>5,770.44</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	1,830.23	139.11
			4XX	Purchased Property Services	2,408.19	2,096.65
			6XX	Supplies and Materials	783.06	129.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,021.48	2,365.48	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					2,534.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,770.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,365.48 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,939.92 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,963.72	4,917.84
	1112 District Levy - Personal Property	101.50	29.29
	1114 District Levy - Pers Prop/Mobile Homes	3.18	8.96
	1190 Penalties and Interest on Taxes	13.65	4.31
	1510 Interest Earnings	2.52	0.72
	3281 State Technology Aid	239.00	267.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,323.57</b>	<b>5,228.79</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	1,079.25	3,695.16
			8XX Other Expenditures	4,166.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,245.75</b>	<b>3,695.16</b>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	437.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,228.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,695.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,970.90	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 82
PRC	Revenue		2015 Value	2016 Value
	5300 Operating Transfers from Other Funds		0.00	3,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		0.00	54,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>0.00</u>	<u>57,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	5,728.69
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	30,270.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>35,998.69</u>

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,998.69 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,001.31 (5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	171.84	9,971.90
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	161,400.91	196,274.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	23,224.88	6,195.80
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	362.56
XX	XXX 26XX 41X	Energy Utility Services	9,594.79	11,747.23
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	30,270.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0948-37679832

54 Wheatland County

0948 Judith Gap Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,721.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,721.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	907.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,919.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,482.71
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	10,059.38	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,511.79	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	360.16	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	8,551.38	0.00	0.00	0.00	0.00
<b>Totals</b>			22,482.71	0.00	0.00	0.00	0.00

22,482.71

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0948-37679832

**54 Wheatland County**

**0948 Judith Gap Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	125,102.00	0.00	0.00	0.00	125,102.00
Buildings	517,635.00	0.00	0.00	0.00	517,635.00
Machinery and Equipment	152,180.00	0.00	0.00	1,750.00	150,430.00
Construction in Progress	0.00	0.00	30,270.00	0.00	30,270.00
Totals at Historical Cost	794,917.00	0.00	30,270.00	1,750.00	823,437.00
<b>Depreciation</b>					
Building Accum	222,619.00	0.00	11,568.00	0.00	234,187.00
Machinery and Equipment Accum	82,236.00	-2.00	12,338.00	1,415.00	93,157.00
Total Accumulated Depreciation	304,855.00	-2.00	23,906.00	1,415.00	327,344.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	490,062.00	2.00	6,364.00	335.00	496,093.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,367.00	0.00	0.00
Financial Administration (25XX)	109.00	0.00	0.00
Operations and Maintenance (26XX)	5,178.00	0.00	0.00
Transportation (27XX)	7,170.00	0.00	0.00
Food Service (31XX)	776.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,302.00	0.00	0.00
Total Depreciation for FY2016	23,902.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0948-37679832

**54 Wheatland County**

**0948 Judith Gap Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	11,509.21	5,291.43	0.00	0.00	16,800.64	0.00	16,800.64
Other Post Employment Benefits	30,078.79	4,751.27	0.00	0.00	34,830.06	0.00	34,830.06
Total Governmental Activity							
Non-bond Long-Term Liabilities	41,588.00	10,042.70	0.00	0.00	51,630.70	0.00	51,630.70

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0948-37679832

**54 Wheatland County**

**0948 Judith Gap Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	17,074.57	5,389.34	0.00	22,463.91
Net Pension - TRS	230,304.48	7,362.50	0.00	237,666.98